

TEXAS Conference of  
**Urban Counties**

RECEIVED BY OPA  
TRACKING # 16955  
ASSIGNED TO: copied to CLO

APR 26 2010

DUE DATE: FY11

*06C  
019  
Chief Eng*

April 22, 2010

**Chairman**  
Commissioner  
Mike Cantrell  
Dallas County

**Chair Elect**  
Commissioner  
Sylvia Garcia  
Harris County

**Immediate Past Chair**  
Judge  
Mike Bradford  
Midland County

**Vice-Chairmen**  
Comm. Tommy Adkisson  
Bexar County  
Comm. Bobbie Mitchell  
Denton County  
Comm. Eddie Arnold  
Jefferson County  
Comm. Fred Nardini  
San Patricio County  
Judge Dan Gattis  
Williamson County

**Executive Director**  
Donald Lee

**Member Counties**  
Bell ~ Bexar  
Brazoria ~ Brazos  
Cameron ~ Chambers  
Collin ~ Comal  
Dallas ~ Denton  
El Paso ~ Ellis  
Fort Bend ~ Galveston  
Grayson ~ Gregg  
Guadalupe ~ Harris  
Hays ~ Hidalgo  
Hunt ~ Jefferson  
Johnson ~ Kaufman  
Lubbock ~ McLennan  
Midland ~ Nueces  
Randall ~ Rockwall  
San Patricio ~ Tarrant  
Travis ~ Williamson  
Wise

500 West 13<sup>th</sup> Street  
Austin, TX 78701

Phone: 512.476.6174  
Fax: 512.476.5122

www.cuc.org

Commissioner Bryan Shaw, MC 100  
Chairman, Texas Commission on Environmental Quality  
TCEQ  
P.O. Box 13087  
Austin, Tx 78711  
Sent by fax: 512.239.5533

Re: **Support for a Negative Pollution Control Equipment Use  
Determination on 2010-0252-MIS-U**

Dear Chairman Shaw:

The Texas Conference of Urban Counties respectfully requests that the Commission grant the Harris County Appraisal District's appeal of the determination issued to Mizuho Corporate Bank (MHCBS) and remand the matter back to the Executive Director for the issuance of a negative use determination.

The Urban Counties agrees with the Appraisal District and the TCEQ Executive Director in their interpretation of the clear language of the statute. A company is not entitled to a property tax exemption solely on the basis that they provide a service that controls or reduces pollution. In this case, MHCBS provides a service in leasing the pollution control equipment to Sunrise Chemical, allowing Sunrise Chemical to reduce its pollution without purchasing the pollution control equipment itself.

The Urban Counties appreciates your consideration of our comments on this matter.

Sincerely,



Donald Lee  
Executive Director

Cc: Commissioner Buddy Garcia  
Commissioner Carlos Rubinstein

CHIEF CLERKS OFFICE

2010 APR 26 AM 11:12

TEXAS  
COMMISSION  
ON ENVIRONMENTAL  
QUALITY